

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK

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GERARD EDWARD LEHNER,

Plaintiff,

-against-

1:11-CV-0729

INTERNAL REVENUE SERVICE,

Defendant.

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THOMAS J. McAVOY,  
Senior United States District Judge

**DECISION & ORDER**

**I. INTRODUCTION**

The Amended Complaint in this *pro se* action was reviewed by the Hon. Randolph F. Treece, United States Magistrate Judge. In a Report-Recommendation and Order dated October 4, 2011, Magistrate Judge Treece recommended that action be dismissed due to Plaintiff's failure to state a claim and to comply with Federal Rules of Civil Procedure 8 and 10. Dkt. # 8. No objections to Magistrate Judge Treece's Report-Recommendation and Order have been filed, and the time to do so has expired. Furthermore, after examining the record, this Court has determined that the Report-Recommendation and Order is not subject to attack for plain error or manifest injustice.

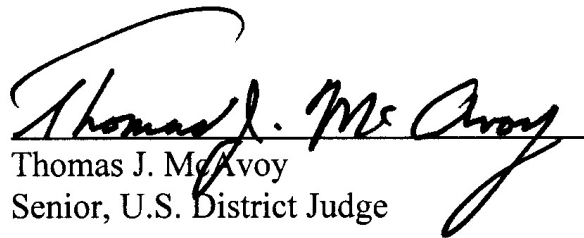
**II. CONCLUSION**

The Court **ADOPTS** the Report-Recommendation and Order [dkt. # 8] for the reasons stated therein. Therefore, it is hereby **ORDERED** that the action is dismissed due

to Plaintiff's failure to state a claim and to comply with Federal Rules of Civil Procedure 8 and 10.

**IT IS SO ORDERED**

Dated: February 28, 2012

  
Thomas J. McAvoy  
Senior, U.S. District Judge